



**DIRECTORATE OF INCOME TAX
LEGAL & RESEARCH
ROOM NO. 405, DRUM SHAPED BUILDING, I.P. ESTATE,
NEW DELHI – 110002**

F. No. DDIT/SCC/202203/JAO vs FAO/2026/ 356

Dated: 28/01/2026

To,

**The Pr. CCsIT (CCA),
Pr. CCIT (IT & TP),
Pr. CCIT (Exemption),
DGsIT (Investigation)**

Madam/Sir,

**Sub: Litigation management in jurisdictional challenge to issue notice u/s 148 of
Income Tax Act (JAO vs FAO) matter in the Apex Court – reg**

Kindly refer to the above.

2. The Directorate of Legal & Research is receiving multitude of SLP proposal on the above issue from the field offices all over India. The common question of law involved in these proposals are the validity in issuing notice u/s 148 of the Act by the Jurisdictional Assessing Officer (JAO) as against the Faceless Assessing Officer (FAO) claimed by the assessee. Majority of the High Courts are deciding the issue in favour of assessee which includes High Court of Bombay, Madhya Pradesh, Chhattisgarh, Punjab & Haryana and Rajasthan. However, High Court of Delhi, Gujarat and Madras have decided the issue in favour of Department in few cases.

3. There are at least more than 1000 SLPs pending in the Supreme Court across various benches. The Directorate is making the best of its efforts in requesting the Court, through ASG, to take these cases for hearing. In spite of the same, it is reasonably expected that plethora of SLP proposals will be submitted by the field office(s) in the coming months as multitude notices u/s 148 (in lacs) are issued by JAO which are prone to litigation before High Court involving large revenue implication. This would have the adverse effect in functioning of the Directorate in processing other matters.

4. It is to be highlighted that the High Court of Bombay in the following petitions have given the liberty to the Department to revive the petition as per the decision of the Apex Court in the

pending SLPs. In all such cases, Ld. ASG has opined not to prefer SLP in Apex Court as Department's interests are safeguarded by the liberty clause.

- a) Writ Petition No. 3586 of 2025 in Vipul Dileep Doshi Versus ACIT, Central Circle 2, Nasik;
- b) Writ Petition No. 2125 of 2025 in M/s Brainbees Solutions Ltd. vs. ACIT;

5. It is in the interest of the Department that such matters are contained at the level of High Court itself in order to manage the avoidable litigation and to avoid filing large number of SLPs in the Apex Court. Therefore, I am directed to request that CIT (Judicial) or CIT(Admin), looking after the judicial matters in the High Court, may accordingly brief the Counsel(s) of the Department to make the same prayer (of liberty to revive the matter in case the matter is decided favourably to the Department by the Apex Court) in the pending petitions before the jurisdictional High Court.

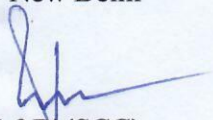
6. This issues with the prior approval of the Competent Authority.

Yours faithfully,



Vinod Kumar
DDIT(L&R)(SCC)
New Delhi

✓ Copy to: JDIT(DBC) to upload the letter on irsofficersonline website



DDIT(L&R)(SCC)
New Delhi